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*Counsel for the Circuit City Stores, Inc.  
Liquidating Trust*

**IN THE UNITED STATES BANKRUPTCY COURT  
FOR THE EASTERN DISTRICT OF VIRGINIA  
RICHMOND DIVISION**

In re:	:	Chapter 11
	:	
CIRCUIT CITY STORES, INC., <u>et al.</u> ,	:	Case No. 08-35653-KRH
	:	
Debtors.	:	(Jointly Administered)
	:	
	:	

**NOTICE OF LIQUIDATING TRUST'S TWENTY-SEVENTH OMNIBUS  
OBJECTION TO CLAIMS FILED BY TAXING AUTHORITIES  
(REDUCTION OF PARTIALLY INVALID CLAIM; DISALLOWANCE  
OF NO LIABILITY, AND LATE-FILED CLAIMS)**

**PLEASE TAKE NOTICE** that the Circuit City Stores, Inc. Liquidating Trust (the "Liquidating Trust" and/or "Trust"), through Alfred H. Siegel, the duly appointed trustee of the Trust (the "Trustee"), pursuant to the Second Amended Joint Plan of Liquidation of Circuit City Stores, Inc. and its Affiliated Debtors and Debtors in Possession and its Official Committee of Creditors Holding General Unsecured Claims in the above-captioned cases of the above referenced estates of Circuit City Stores, Inc. et al. (collectively, the "Debtors") filed the Twenty-Seventh Omnibus Objection to Claims Filed by Taxing Authorities (Reduction of Partially Invalid Claim; Disallowance of No Liability, and Late-Filed Claims) (the "Objection") with the United States Bankruptcy Court for the Eastern District of Virginia (the "Bankruptcy Court"). A copy of the Objection is attached to this notice (this "Notice") as Exhibit 1. By the Objection, the Liquidating Trust is seeking to partially reduce certain invalid claims and to disallow late and/or otherwise invalid claims.

**PLEASE TAKE FURTHER NOTICE THAT** on April 1, 2009, the Bankruptcy Court entered the Order Establishing Omnibus Objection Procedures and Approving the Form and Manner of the Notice of Omnibus Objections (Docket No. 2881) (the "Order"), by which the Bankruptcy Court approved procedures for filing omnibus objections to proofs of claim and requests for allowance and payment of administrative expenses and/or cure claims (collectively,

the “Claims”) in connection with the above-captioned chapter 11 cases (the “Omnibus Objection Procedures”).

Specifically, the Objection seeks to reduce, disallow, or reclassify certain claims, including your claim(s), listed below, all as set forth in the Objection.

TO:	<u>Claim Number</u>	<u>Claim Amount</u>	<u>Reference Objection</u>
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SPECIFIC INFORMATION PROVIDED ON INDIVIDUALIZED NOTICE

**YOU ARE RECEIVING THIS NOTICE BECAUSE THE PROOF(S) OF CLAIM LISTED HEREIN THAT YOU FILED AGAINST ONE OR MORE OF THE DEBTORS IN THE ABOVE-CAPTIONED CHAPTER 11 CASES ARE SUBJECT TO THE OBJECTION. YOUR RIGHTS MAY BE AFFECTED BY THE OBJECTION. THEREFORE, YOU SHOULD READ THIS NOTICE (INCLUDING THE OBJECTION AND OTHER ATTACHMENTS) CAREFULLY AND DISCUSS THEM WITH YOUR ATTORNEY. IF YOU DO NOT HAVE AN ATTORNEY, YOU MAY WISH TO CONSULT ONE.**

**MOREOVER, PURSUANT TO RULE 3007-1 OF THE LOCAL RULES OF THE UNITED STATES BANKRUPTCY COURT FOR THE EASTERN DISTRICT OF VIRGINIA AND THE OMNIBUS OBJECTION PROCEDURES, UNLESS A WRITTEN RESPONSE AND A REQUEST FOR A HEARING ARE FILED WITH THE CLERK OF THE COURT AND SERVED ON THE OBJECTING PARTY BY 4:00 P.M. (EASTERN TIME) ON DECEMBER 29, 2011, THE COURT MAY DEEM ANY OPPOSITION WAIVED, TREAT THE OBJECTION AS CONCEDED AND ENTER AN ORDER GRANTING THE RELIEF REQUESTED WITHOUT A HEARING.**

**Critical Information for Claimants**  
**Choosing to File a Response to the Objection**

**Who Needs to File a Response:** If you oppose the relief requested in the Objection and if you are unable to resolve the Objection with the Liquidating Trust before the deadline to respond, then you must file and serve a written response (the “Response”) to the Objection in accordance with this Notice.

If you do not oppose the relief requested in the Objection, then you do not need to file a written Response to the Objection and you do not need to appear at the hearing.

**Response Deadline:** The Response Deadline is **4:00 p.m. (Eastern Time) on December 29, 2011 (the “Response Deadline”)**.

**THE BANKRUPTCY COURT WILL ONLY CONSIDER YOUR RESPONSE IF YOUR RESPONSE IS FILED, SERVED AND RECEIVED BY THE RESPONSE DEADLINE.**

Your Response will be deemed timely filed only if the Response is **actually received** on or before the Response Deadline by the Bankruptcy Court at the following address:

Clerk of the Bankruptcy Court  
United States Bankruptcy Court  
701 East Broad Street – Room 4000  
Richmond, Virginia 23219

Your Response will be deemed timely served only if a copy of the Response is actually received on or before the Response Deadline by the Liquidating Trust's attorneys:

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Andrew W. Caine, Esq.  
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PACHULSKI STANG ZIEHL & JONES LLP  
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The status hearing on the Objection will be held at **2:00 p.m. (Eastern Time) on January 5, 2012 at:**

United States Bankruptcy Court  
701 East Broad Street – Courtroom 5000  
Richmond, Virginia 23219

If you file a timely Response, in accordance with the Objection Procedures, you do not need to appear at the status hearing on the Objection.

**Procedures for Filing a Timely Response and  
Information Regarding the Hearing on the Objection**

**Contents.** To facilitate a speedy and non-judicial resolution of a Claim subject to the Objection, any claimant filing a Response shall use its best efforts to include the following (at a minimum) in its filed Response, to the extent such materials are not attached to its proof of claim:

- a. a caption setting forth the name of the Bankruptcy Court, the name of the Debtors, the case number and the title of the Objection to which the Response is directed;
- b. the claimant's name and an explanation for the amount of the Claim;
- c. a concise statement, executed by (or identifying by name, address and telephone number) a person with personal knowledge of the relevant facts

that support the Response, setting forth the reasons why the Bankruptcy Court should overrule the Objection as to the claimant's claim, including, without limitation (to the extent not set forth in its proof of claim), the specific factual and legal bases upon which the claimant intends to rely in support of its Response and its underlying Claim;

- d. a copy of or identification of any other documentation or other evidence of the Claim, to the extent not already included with the Claim that the claimant presently intends to introduce into evidence in support of its Claim at the hearing; provided, however, that for a Response filed in support of a Claim arising out of a lease of real property, the Response need not attach such lease if the claimant indicates its willingness to provide such documentation upon request;
- e. a declaration of a person with personal knowledge of the relevant facts that support the Response;
- f. the claimant's address, telephone number and facsimile number and/or the name, address, telephone number and facsimile number of the claimant's attorney and/or designated representative to whom the attorneys for the Debtors should serve a reply to the Response, if any (collectively, the "Notice Address"). If a Response contains Notice Address that is different from the name and/or address listed on the Claim, the Notice Address will control and will become the service address for future service of papers with respect to all of the claimant's Claims listed in the Objection (including all Claims to be reduced or disallowed) and only for those Claims in the Objection; and
- g. to the extent such person differs from the person identified pursuant to subsection e, above, the name, address, telephone number, facsimile number, and electronic mail address of the representative of the claimant (which representative may be the claimant's counsel) party with authority to reconcile, settle or otherwise resolve the Objection on the claimant's behalf (collectively, the "Additional Addresses"). Unless the Additional Addresses are the same as the Notice Addresses, the Additional Address will not become the service address for future service of papers.

**Additional Information.** To facilitate a resolution of the Objection, your Response should also include the name, address, telephone number and facsimile number of the party with authority to reconcile, settle or otherwise resolve the Objection on the claimant's behalf. Unless the Additional Addresses are the same as the Notice Addresses, the Additional Addresses will not become the service address for future service of papers.

**Failure to File Your Timely Response.** If you fail to file and serve your Response on or before the Response Deadline in compliance with the procedures set forth in this Notice, the Liquidating Trust will present to the Bankruptcy Court an appropriate order granting the relief requested in the Objection without further notice to you.

**Each Objection Is a Contested Matter.** Each Claim subject to the Objection and the Response thereto shall constitute a separate contested matter as contemplated by Bankruptcy Rule 9014, and any order entered by the Bankruptcy Court will be deemed a separate order with respect to such claim.

**Additional Information**

**Requests for Information.** You may also obtain a copy of the Objection or related documents on the internet, by accessing the website of [www.kccllc.net/circuitcity](http://www.kccllc.net/circuitcity).

**Reservation of Rights.** Nothing in this Notice or the Objection constitutes a waiver of the Debtors' and/or the Trust's right to assert any claims, counterclaims, rights of offset or recoupment, preference actions, fraudulent-transfer actions or any other claims against you by the Liquidating Trust. Unless the Bankruptcy Court allows your Claims or specifically orders otherwise, the Liquidating Trust has the right to object on any grounds to the Claims (or to any other Claims or causes of action you may have filed or that have been scheduled by the Debtors) at a later date on any grounds or bases. In such event, you will receive a separate notice of any such objections.

Dated: November 14, 2011

*/s/ Paula S. Beran*

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*Counsel to the Circuit City Stores, Inc.  
Liquidating Trust*

IN THE UNITED STATES BANKRUPTCY COURT  
FOR THE EASTERN DISTRICT OF VIRGINIA  
RICHMOND DIVISION

In re:	)	
	)	Chapter 11
	)	
CIRCUIT CITY STORES, INC., <u>et al.</u> ,	)	Case No. 08-35653 (KRH)
	)	
Debtors.	)	
	)	Jointly Administered
	)	

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**LIQUIDATING TRUST’S TWENTY-SEVENTH OMNIBUS OBJECTION  
TO CLAIMS FILED BY TAXING AUTHORITIES  
(REDUCTION OF PARTIALLY INVALID CLAIM; DISALLOWANCE OF NO  
LIABILITY, RESOLVED, AND LATE-FILED CLAIMS)**

The Circuit City Stores, Inc. Liquidating Trust (the “Liquidating Trust”), through Alfred  
H. Siegel, the duly appointed trustee of the Trust (the “Trustee”), pursuant to the *Modified  
Second Amended Joint Plan of Liquidation of Circuit City Stores, Inc. and its Affiliated Debtors*

*and Debtors in Possession and its Official Committee of Creditors Holding General Unsecured Claims* (the “Plan”) in the above-captioned cases, hereby files this *Liquidating Trust’s Twenty-Seventh Omnibus Objection to Claims Filed by Taxing Authorities (Reduction of Partially Invalid Claim; Disallowance of Invalid, Resolved, and Late-Filed Claims)* (the “Objection”), and hereby moves this court (the “Court”), pursuant to sections 105, 502 and 503 of title 11 of the United States Code, 11 U.S.C. §§ 101 et seq. (as amended, the “Bankruptcy Code”), Rule 3007 of the Federal Rules of Bankruptcy Procedure (the “Bankruptcy Rules”), and Local Bankruptcy Rule 3007-1, for an order, the proposed form of which is attached hereto as **Exhibit A**, granting the relief sought by this Objection, and in support thereof states as follows:

#### **JURISDICTION AND VENUE**

1. This Court has jurisdiction to consider this Objection under 28 U.S.C. §§ 157 and 1334. This is a core proceeding under 28 U.S.C. § 157(b). Venue of these cases and this Objection in this district is proper under 28 U.S.C. §§ 1408 and 1409. The statutory and legal predicates for the relief requested herein are Bankruptcy Code sections 105, 502 and 503, Bankruptcy Rule 3007 and Local Bankruptcy Rule 3007-1.

*[This Objection continues on the next page.]*

### **BACKGROUND**

2. On November 10, 2008, the debtors in the above-captioned cases (the “Debtors”)<sup>1</sup> filed voluntary petitions in this Court for relief under chapter 11 of the Bankruptcy Code.

3. On November 12, 2008, the Office of the United States Trustee for the Eastern District of Virginia appointed a statutory committee of unsecured creditors..

4. On November 12, 2008, the Court appointed Kurtzman Carson Consultants LLC (“KCC”) as claims, noticing, and balloting agent for the Debtors in these chapter 11 cases pursuant to 28 U.S.C. § 156(c).

5. On December 10, 2008, the Court entered that certain *Order Pursuant to Bankruptcy Code Sections 105 and 502 and Bankruptcy Rules 2002, 3003(c)(3), and 9007 (I) Setting General Bar Date and Procedures for Filing Proofs of Claim; and (II) Approving Form and Manner of Notice Thereof* (Docket No. 890) (the “Claims Bar Date Order”).

6. Pursuant to the Claims Bar Date Order, the deadline for governmental units to file claims that arose before November 10, 2008 was 5:00 p.m. (Pacific) on May 11, 2009 (the “Governmental Bar Date”). Pursuant to the Claims Bar Date Order, this Court approved the form and manner of the claims bar date notice, which was attached as Exhibit A to the Claims Bar Date Order (the “Claims Bar Date Notice”).

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<sup>1</sup> The Debtors and the last four digits of their respective taxpayer identification numbers are as follows: Circuit City Stores, Inc. (3875), Circuit City Stores West Coast, Inc. (0785), InterTAN, Inc. (0875), Ventoux International, Inc. (1838), Circuit City Purchasing Company, LLC (5170), CC Aviation, LLC (0841), CC Distribution Company of Virginia, Inc. (2821), Circuit City Proper ties, LLC (3353), Kinzer Technology, LLC (2157), Abbott Advertising Agency, Inc. (4659), Patapsco Designs, Inc.(6796), Sky Venture Corp. (0311), PRAHS, Inc.(n/a), XSSstuff, LLC (9263), Mayland MN, LLC (6116), Courchevel, LLC (n/a), Orbyx Electronics, LLC (3360), and Circuit City Stores PR, LLC (5512).



7. On December 17 and 19, 2008, KCC served a copy of the Claims Bar Date Notice on all parties who filed notices of appearance pursuant to Bankruptcy Rule 2002, all of the Debtors' scheduled creditors in these cases, the Debtors' equity holders, and certain other parties (Docket No. 1314). In addition, the Debtors published the Claims Bar Date Notice in The Wall Street Journal (Docket No. 1395) and The Richmond Times-Dispatch (Docket No. 1394).

8. On January 16, 2009, the Court authorized the Debtors, among other things, to conduct going out of business sales at the Debtors' remaining 567 stores pursuant to an agency agreement (the "Agency Agreement") between the Debtors and a joint venture, as agent (the "Agent"). On January 17, 2009, the Agent commenced going out of business sales pursuant to the Agency Agreement at the Debtors remaining stores. As of March 8, 2009, the going out of business sales at the Debtors' remaining stores had been completed.

9. On April 1, 2009, this Court entered an *Order Establishing Omnibus Objection Procedures and Approving the Form and Manner of Notice of Omnibus Objections* (Docket No. 2881) (the "Omnibus Objection Procedures Order").

10. On May 15, 2009, the Court entered that certain *Order Pursuant to Bankruptcy Code Sections 105 and 503 and Bankruptcy Rules 2002 and 9007 (i) Setting Administrative Bar Date and Procedures for Filing and Objecting To Administrative Expense Request and (ii) Approving Form and Manner of Notice Thereof* (Docket No. 3354), pursuant to which June 30, 2009 (the "First Administrative Claims Bar Date") was set as the deadline for filing administrative claims. Notice of the First Administrative Claims Bar Date was served on all parties entitled to such notice in compliance with the terms of the Administrative Claims Bar Date Order.

11. On February 19, 2010, the Court entered its *Order Pursuant to Bankruptcy Code Section 105 and 503 and Bankruptcy Rules 2002 and 9007 (i) Setting Second Administrative Bar Date and Procedures for Filing and Objecting to Administrative Expense Requests and (ii) Approving Form and Manner of Notice Thereof* (the “Second Administrative Bar Date Order”) [Docket no. 6555]. Pursuant to the Second Administrative Bar Date Order, any administrative claims arising during the period May 1, 2009 through December 31, 2009 were due by March 31, 2010 (the “Second Administrative Claims Bar Date”). Notice of the Second Administrative Claims Bar Date was served on all parties entitled to such notice in compliance with the terms of the Administrative Claims Bar Date Order.

12. On September 10, 2010, the United States Bankruptcy Court, Eastern District of Virginia, signed an order confirming the Plan.<sup>2</sup> The Plan became effective on November 1, 2010. Pursuant to the Plan and Liquidating Trust Agreement approved therewith, the Trust assumed the right and responsibility to liquidate the Debtors’ remaining assets and distribute the proceeds to creditors, including the prosecution of Causes of Action and objections to claims. Further pursuant to the Plan, any administrative claims arising on or after January 1, 2010 were due by December 31, 2010 (the “Final Administrative Claims Bar Date”). Notice of the Final Administrative Claims Bar Date was served on all parties entitled to such notice and in compliance with the terms of the Plan.

13. On July 18, 2011, the Court entered an Order (the “Omnibus Objection No. 18 Order”) (Docket No. 10961) which sustained the *Liquidating Trust’s Eighteenth Omnibus Objection to Claims Filed by Taxing Authorities (Reduction of Certain Partially Invalid Claims;*

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<sup>2</sup> Capitalized terms not otherwise defined herein shall have the meaning ascribed to them in the Plan.

*Disallowance of Certain Invalid Claims; Disallowance of Certain Duplicate Claims; Reclassification of Certain Claims; Disallowance of Certain Amended or Certain Duplicate Claims; Disallowance of Certain Late-Filed Claims; Disallowance or Reduction of Certain Invalid Claims; and Fixing the Amount of Certain Claims*) (“Omnibus Objection No. 18”) (Docket No. 10062) with respect to the Resolved Claims, as described more fully below.

### **BURDEN OF PROOF**

14. Pursuant to 11 U.S.C. § 502(a) and Bankruptcy Rule 3001(f), a properly filed proof of claim is *prima facie* evidence of the validity of the claim. However, when an objection to a proof of claim raises sufficient evidence, the burden of proof shifts to the claimant to establish that the claim is allowable. *See In re Garvida*, 347 B.R. 697 (9th Cir. BAP 2006); *In re Stoecker*, 143 B.R. 879, 883 (N.D. Ill. 1992). Moreover, the holder of a claim always bears the burden of persuasion. *Id.*

15. Under certain circumstances where a claim is made against a debtor by a taxing authority, the tax payer bears the ultimate burden of proof. *See, e.g. Raleigh v. Ill. Dep’t of Revenue*, 530 U.S. 15, 21-22 (2000).

16. Requests for administrative expense payment are not given the same evidentiary weight as proofs of claim and the claimant bears the burden of proving entitlement to administrative priority. *In re Merry-Go-Round Enterprises, Inc.*, 180 F.3d 149 (4<sup>th</sup> Cir. 1999).

### **SUMMARY OF RELIEF REQUESTED**

17. The Liquidating Trustee requests an Order (i) reducing the claim identified on **Exhibit C** attached hereto (the “Reduced Claim”) on the ground that according to the Debtors’ books and records only a reduced amount is owing, (ii) disallowing each of the claims identified on **Exhibit D** (the “No Liability Claims”), on the ground that, according to the

Debtors' books and records, no amount is owing, (iii) disallowing each of the claims identified on **Exhibit E** (the "Resolved Claims") on the ground that the Resolved Claims have already been resolved by the Omnibus Objection No. 18 Order, and (iv) disallowing each of the claims identified on **Exhibit F** (the "Late-Filed Claims") on the ground that the Late-Filed Claims were filed after the applicable claims bar date.

### **OBJECTIONS TO CLAIMS**

18. By this Objection, the Liquidating Trust seeks entry of an order, in substantially the form attached hereto as **Exhibit A**, pursuant to Bankruptcy Code sections 105(a), 502 and 503, Bankruptcy Rule 3007 and Local Bankruptcy Rule 3007-1, reducing or disallowing the claims as set forth more specifically herein.

19. The claims (the "Claims") subject to this Objection are listed in alphabetical order in **Exhibit B**, attached hereto.

20. The Liquidating Trustee or employees working under his supervision have reviewed each of the Claims that are the subject of this Objection, the books and records of the Debtors as they relate to such Claims, and the documents filed in this case. Each of the specific grounds set forth below are based on the foregoing review.

#### **A. The Reduced Claim**

21. The Reduced Claim, which was filed by the City of Cincinnati ("Cincinnati") and which is listed on **Exhibit C**, should be reduced from the filed amount of \$2,766.12 and allowed on a general unsecured basis in the reduced amount of \$75.00. Circuit City Stores, Inc., the specific Debtor against whom the Reduced Claim is asserted, scheduled the Reduced Claim in the amount of \$75.00 in its Schedule of Assets and Liabilities. This amount reflects a fee related to a false alarm to the fire department. According to the proof of claim filed

by Cincinnati, the balance of the claim is related to maintenance performed in 2010 with respect to a traffic signal. However, in 2010, none of the Debtors, including Circuit City Stores, Inc., were conducting business or owned property near the traffic signal listed in the proof of claim. Therefore, the Debtors are not liable for this amount.

22. Based on the foregoing, the Reduced Claim should be reduced and allowed in the amount of \$75.00 on a general unsecured basis.

**B. The No Liability Claims**

23. The No Liability Claims listed on **Exhibit D** should be disallowed and expunged in their entirety. As set forth in **Exhibit D**, many of the No Liability Claims assert an amount owing of zero. This amount comports with the Debtors' books and records and these No Liability Claims should be expunged.

24. With respect to the No Liability Claims asserted by the Alameda County Tax Collector ("Alameda"), in addition to being late (see below), these No Liability Claims assert property taxes that are based on inflated valuations of the property taxed. According to the Debtors' books and records, including the Debtors' valuation of its property at the applicable time, no tax should be owing on this property.<sup>3</sup>

25. With respect to the No Liability Claim asserted by the City of Moreno Valley, it asserts the right to payment from Circuit City Stores West Coast, Inc. for a license to conduct business in 2010. However, the Debtors, including Circuit City Stores West Coast, Inc.,

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<sup>3</sup> Other claims asserted by Alameda with respect to the same property are already the subject of Omnibus Objection No. 18. These No Liability Claims are not encompassed in Omnibus Objection No. 18 because they were filed after the Liquidating Trust filed Omnibus Objection No. 18.

were not conducting business during 2010 and therefore a business license was not required, requested, or used.

26. With respect to the No Liability Claim asserted by the Ohio Department of Taxation, it seeks to impose a franchise tax assessment on Circuit City Stores West Coast, Inc. However, Circuit City Stores West Coast, Inc. never conducted business in the State of Ohio and therefore no amount is owing to the State of Ohio.

27. With respect to the No Liability Claim asserted by SC Department of Revenue, it seeks to deny valid bad debt deductions that CC took on certain South Carolina tax returns pursuant to applicable state law.

28. Based on the foregoing, each of the No Liability Claims should be disallowed and expunged in their entirety.

### **The Resolved Claims**

29. The Resolved Claims listed on **Exhibit E** should be disallowed and expunged in their entirety. **Exhibit E** lists the claims of the Kansas Department of Revenue (“Kansas”), Laredo Community College (“Laredo”), and the Nevada Department of Taxation (“Nevada”).

30. With respect to Kansas, the Claimant attempted to amend its claims (the “Kansas Resolved Claims”) after they had already been expunged by the Omnibus Objection No. 18 Order. “Amending” a claim after it has already been expunged is akin to “amending” a complaint after it has already been dismissed. The proper procedure would have been to move to reconsider, move to set aside or to appeal the Omnibus Objection No. 18 Order. Kansas did not follow any of these procedures. Accordingly, the Kansas Resolved Claims should be disallowed and expunged in their entirety.

31. With respect to Laredo, in Omnibus Objection No. 18, the Liquidating Trust asked that the Court fix the amount of the claim of Laredo (the “Original Laredo Claim”) in the amount of \$4,800.30 on a secured basis. Just days before the Liquidating Trust filed Omnibus Objection No. 18, Laredo amended its claim to assert the right to payment on a secured basis of \$14,955.08 (the “Amended Laredo Claim”).<sup>4</sup> However, Laredo did not respond to Omnibus Objection No. 18 and the amount of the Original Laredo Claim was fixed at \$4,800.30 on a secured basis pursuant to the Omnibus Objection No. 18. The Debtors’ books and records show \$4,800.30 owing, Laredo admitted this assertion by failing to object to Omnibus Objection No. 18 and the Court fixed the Debtors’ liability to Laredo at \$4,800.30. Allowing the Amended Laredo Claim would result in an overpayment to Laredo. Accordingly, the Liquidating Trust requests that the Court disallow and expunge the Amended Laredo Claim in its entirety.

32. With respect to Nevada, in Omnibus Objection No. 18, the Liquidating Trust asked that the Court fix the amount of the claim of Nevada (the “Original Nevada Claim”) in the amount of \$5,760 on a priority basis. After the Trust filed Omnibus Objection No. 18, Nevada amended and reduced its claim to \$5,719.00 (the “Amended Nevada Claim”). The Omnibus Objection No. 18 Order did not address the Amended Nevada Claim and instead allowed the Original Nevada Claim in the amount of \$5,760 on a priority basis. Because the difference of \$41.00 is *de minimis*, the Liquidating Trust is not attempting to reduce the First Nevada Claim. However, it is objecting to the Amended Nevada Claim on the ground that allowing it would in effect create a double payment to Nevada. Accordingly, the Liquidating Trust requests that the Court disallow and expunge the Amended Nevada Claim in its entirety.

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<sup>4</sup>Omnibus Objection No. 18 did not address the Amended Laredo Claim because it was filed after the Objection had already been prepared and just days before the Objection was filed.

33. Based on the foregoing, each of the Resolved Claims should be disallowed and expunged in their entirety.

**C. The Late-Filed Claims.**

34. The Late-Filed Claims listed on **Exhibit F** should be disallowed and expunged in their entirety on the ground that they were filed after the applicable bar date. Both Late-Filed Claims were filed by the Alameda County Tax Collector (“Alameda”). Claim No. 15223, filed by Alameda on April 4, 2011, asks for taxes that were incurred during the period July 1, 2009 through June 30, 2010. Thus, it had to be filed by the Final Administrative Bar Date of December 31, 2010. It was filed after this date on April 4, 2011, and should, therefore, be disallowed.

35. Claim No. 15224, also filed by Alameda on April 4, 2011, seeks payment for prepetition taxes. Thus, it had to be filed by the Governmental Bar Date of May 11, 2009. It was filed almost two years later on April 4, 2011.

36. Accordingly, the Late-Filed Claims should be disallowed and expunged in their entirety.

**RESERVATION OF RIGHTS**

37. The Liquidating Trust continues its review of the validity of all claims/expenses filed against the Debtors’ estates. Certain of the Claims may be subject to disallowance or reduction for reasons not stated in the Objection. Accordingly, the Claims may be the subject of additional subsequently filed objections. To that end, the Liquidating Trust reserves the right to further object to any and all claims, whether or not the subject of this Objection, for allowance and/or distribution purposes, and on any other grounds. Furthermore,



the Liquidating Trust reserves the right to modify, supplement and/or amend this Objection as it pertains to any Claim or Claimant herein.

### **NOTICE AND PROCEDURE**

38. Notice of this Objection has been provided to all Claimants with Claims (the “Claimants”) that are the subject to this Objection as identified on **Exhibit B** through **Exhibit F**, respectively, and to parties in interest in accordance with the *Court’s Supplemental Order Pursuant to Bankruptcy Code Sections 102 and 105, Bankruptcy Rules 2002 and 9007, and Local Bankruptcy Rules 2002-1 and 9013-1 Establishing Certain Notice, Case Management and Administrative Procedures* (entered on December 30, 2009 at Docket No. 6208) (the “Case Management Order”). The Liquidating Trust submits that the following methods of service upon the Claimants should be deemed by the Court to constitute due and sufficient service of this Objection: (a) service in accordance with Federal Rule of Bankruptcy Procedure 7004 and the applicable provisions of Federal Rule of Civil Procedure 4; (b) to the extent counsel for a Claimant is not known to the Liquidating Trust, by first class mail, postage prepaid, on the signatory of the Claimant’s proof of claim form or other representative identified in the proof of claim form or any attachment thereto; or (c) by first class mail, postage prepaid, on any counsel that has appeared on the Claimant’s behalf in the Debtors’ bankruptcy cases. The Liquidating Trust is serving each Claimant with this Objection and the exhibit on which the Claimant’s claim is listed.

39. To the extent any Claimant timely files and properly serves a response to this Objection by **4:00 P.M. (Eastern) on December 29, 2011** as required by the Case Management Order and under applicable law, and the parties are unable to otherwise resolve the

Objection, the Liquidating Trust requests that the Court conduct a status conference<sup>5</sup> with respect to any such responding claimant at **2:00 p.m. (Eastern) on January 5, 2012** and thereafter schedule the matter for a future hearing as to the merits of such claim. However, to the extent any Claimant fails to timely file and properly serve a response to this Objection as required by the Case Management Order and applicable law, the Liquidating Trust requests that the Court enter an order, substantially in the form attached hereto as **Exhibit A**, reducing the Reduced Claim as set forth on **Exhibit C** hereto, disallowing the No Liability Claims as set forth on **Exhibit D** hereto, disallowing the Resolved Claims as set forth on **Exhibit E** hereto, and disallowing the Late-Filed Claims as set forth on **Exhibit F** hereto.

**COMPLIANCE WITH BANKRUPTCY RULE 3007 AND  
THE OMNIBUS OBJECTION PROCEDURES ORDER**

40. This Objection complies with Bankruptcy Rule 3007(e). Additionally, the Liquidating Trust submits that this Objection is filed in accordance with the Omnibus Objection Procedures Order.

**WAIVER OF MEMORANDUM OF LAW**

41. Pursuant to Local Bankruptcy Rule 9013-1(G), and because there are no novel issues of law presented in the Motion, the Liquidating Trust requests that the requirement that all motions be accompanied by a written memorandum of law be waived.

**NO PRIOR RELIEF**

42. No previous request for the relief sought herein has been made to this Court or any other court.

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<sup>5</sup> In accordance with the Omnibus Objection Procedures Order, Claimants who timely respond to the Objection do not need to appear at the status conference.

WHEREFORE, the Liquidating Trust respectfully requests that the Court enter an Order sustaining this Objection and granting such other and further relief as the Court deems appropriate.

Dated: Richmond, Virginia  
November 14, 2011

TAVENNER & BERAN, PLC

/s/ Paula S. Beran  
Lynn L. Tavenner (VA Bar No. 30083)  
Paula S. Beran (VA Bar No. 34679)  
20 North Eighth Street, 2<sup>nd</sup> Floor  
Richmond, Virginia 23219  
(804) 783-8300

- and -

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(310) 277-6910

- and -

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780 Third Avenue, 36<sup>th</sup> Floor  
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(212) 561-7700

*Counsel to the Circuit City Stores, Inc.  
Liquidating Trust*

**EXHIBIT A**

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*Counsel to the Liquidating Trustee*

IN THE UNITED STATES BANKRUPTCY COURT  
FOR THE EASTERN DISTRICT OF VIRGINIA  
RICHMOND DIVISION

In re: )  
) Chapter 11  
)  
CIRCUIT CITY STORES, INC., et al., ) Case No. 08-35653 (KRH)  
)  
Debtors. )  
) Jointly Administered  
)

**ORDER SUSTAINING LIQUIDATING TRUST'S TWENTY-SEVENTH  
OMNIBUS OBJECTION TO CLAIMS FILED BY TAXING AUTHORITIES  
(REDUCTION OF CERTAIN PARTIALLY INVALID CLAIM;  
DISALLOWANCE OF NO LIABILITY,  
RESOLVED, AND LATE-FILED CLAIMS)**

THIS MATTER having come before the Court on the *Liquidating Trust's*

*Twenty-Seventh Omnibus Objection to Claims Omnibus Objection to Claims Filed by*

*Taxing Authorities (Reduction of Certain Partially Invalid Claim; Disallowance of No Liability, Resolved, and Late-Filed Claims)* (the “Objection”),<sup>1</sup> which requested, among other things, that the claims specifically identified on Exhibit C through Exhibit F attached to the Objection be reduced or disallowed for those reasons set forth in the Objection; and it appearing that due and proper notice and service of the Objection as set forth therein was good and sufficient and that no other further notice or service of the Objection need be given; and it further appearing that no response was timely filed or properly served by the Claimants being affected by this Order; and it appearing that the relief requested in the Objection is in the best interest of the Liquidating Trust, the Debtors’ estates and creditors and other parties-in-interest; and after due deliberation thereon good and sufficient cause exists for the granting of the relief as set forth herein,

IT IS HEREBY ORDERED ADJUDGED AND DECREED THAT:

1. The Objection is SUSTAINED.
2. The Reduced Claim identified on Exhibit A as attached hereto and incorporated herein is forever reduced for all purposes in these bankruptcy cases in the manner stated in Exhibit A.
3. The No Liability Claims identified on Exhibit B as attached hereto and incorporated herein are forever disallowed in their entirety for all purposes in these bankruptcy cases.

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<sup>1</sup> Capitalized terms not otherwise defined herein shall have the meanings ascribed to them in the Objection.

4. The Resolved Claims identified on Exhibit C as attached hereto and incorporated herein are forever disallowed in their entirety for all purposes in these bankruptcy cases.

5. The Late-Filed Claims identified on Exhibit D as attached hereto and incorporated herein are forever disallowed for all purposes in these bankruptcy cases.

6. The Liquidating Trust's rights to object to any claim including (without limitation) the Claims subject to the Objection, on any grounds that applicable law permits, are not waived and are expressly reserved.

7. The Liquidating Trust shall serve a copy of this Order on the claimants included on the exhibits to this Order on or before five (5) business days from the entry of this Order.

8. This Court shall retain jurisdiction to hear and determine all matters arising from or relating to this Order.

Dated: Richmond, Virginia  
November \_\_, 2011

---

HONORABLE KEVIN R. HUENNEKENS  
UNITED STATES BANKRUPTCY JUDGE

WE ASK FOR THIS:

TAVENNER & BERAN, PLC

/s/ Lynn L. Tavenner

Lynn L. Tavenner (VA Bar No. 30083)  
Paula S. Beran (VA Bar No. 34679)  
20 North Eighth Street, 2<sup>nd</sup> Floor  
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(804) 783-8300

- and -

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LLP

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(212) 561-7700

*Counsel to the Circuit City Stores, Inc.  
Liquidating Trust*

**CERTIFICATION OF ENDORSEMENT UNDER LOCAL RULE 9022-1(C)**

Pursuant to Local Bankruptcy Rule 9022-1(C), I hereby certify that the foregoing proposed order has been endorsed by or served upon all necessary parties.

/s/ Lynn L. Tavenner

Lynn L. Tavenner

## EXHIBIT B-MASTER LIST

## LIQUIDATING TRUST'S 27TH OMNIBUS OBJECTION

CLAIM AS FILED					CLAIM AS REQUESTED		
Date Filed	Claim Number	Claimant Name and Address	Claim Amount (as filed)	Debtor	Proposed Modified Claim	Debtor	Exhibit
4/4/2011	15223	Alameda County Tax Collector	\$ 1,221.05 (admin)	Circuit City Stores, Inc.	Expunge	Circuit City Stores, Inc.	Exhibit D -- No Liability Exhibit F -- Late
	2001522301	1221 Oak St Rm 131					
		Oakland, CA 94612					
4/4/2011	15224	Alameda County Tax Collector	\$ 3,205.35 (secured)	Circuit City Stores, Inc.	Expunge	Circuit City Stores, Inc.	Exhibit D -- No Liability Exhibit F -- Late
	2001522401	1221 Oak St Rm 131					
		Oakland, CA 94612					
1/10/2011	15203	City of Cincinnati	\$ 2,766.12 (general unsecured)	Circuit City Stores, Inc.	75.00	Circuit City Stores, Inc.	Exhibit C -- Reduce to \$75 on a general unsecured basis
	2001520301	801 Plum St Rm 202					
		Cincinnati, OH 45202					
4/22/2010	15016	CITY OF MORENO VALLEY CITY	\$ 1,917.94 (general unsecured)	CIRCUIT CITY STORES WEST COAST, INC.	Expunge	CIRCUIT CITY STORES WEST COAST, INC.	Exhibit D -- No Liability
	2001501601	PO Box 88005					
		Moreno Valley, CA 92552-0805					
3/7/2011	15218	Franchise Tax Board	\$ - (priority)	Circuit City Stores, Inc.	Expunge	Circuit City Stores, Inc.	Exhibit D - No Liability
	2001521803	Bankruptcy Section MS A340					
		PO Box 2952					
		Sacramento, CA 95812-2952					



## EXHIBIT B-MASTER LIST

## LIQUIDATING TRUST'S 27TH OMNIBUS OBJECTION

CLAIM AS FILED					CLAIM AS REQUESTED		Exhibit
Date Filed	Claim Number	Claimant Name and Address	Claim Amount (as filed)	Debtor	Proposed Modified Claim	Debtor	
3/7/2011	15218	Franchise Tax Board	\$ - (general unsecured)	Circuit City Stores, Inc.	Expunge	Circuit City Stores, Inc.	Exhibit D -- No Liability
	2001521802	Bankruptcy Section MS A340					
		PO Box 2952					
		Sacramento, CA 95812-2952					
3/7/2011	15218	Franchise Tax Board	\$ - (secured)	Circuit City Stores, Inc.	Expunge	Circuit City Stores, Inc.	Exhibit D -- No Liability
	2001521801	Bankruptcy Section MS A340					
		PO Box 2952					
		Sacramento, CA 95812-2952					
9/30/2011	15255	Kansas Department of Revenue	\$ 23,724.80 (general unsecured)	Circuit City Stores, Inc.	Expunge	Circuit City Stores, Inc.	Exhibit E -- Resolved
	2001525502	Civil Tax Enforcement					
		PO Box 12005					
		Topeka, KS 66612-2005					
9/30/2011	15255	Kansas Department of Revenue	\$ 163,240.59 (priority)	Circuit City Stores, Inc.	Expunge	Circuit City Stores, Inc.	Exhibit E -- Resolved
	2001525501	Civil Tax Enforcement					
		PO Box 12005					
		Topeka, KS 66612-2005					
2/22/2011	15214	Laredo Community College	\$ 14,955.08 (secured)	Circuit City Stores, Inc.	Expunge	Circuit City Stores, Inc.	Exhibit E -- Resolved
	2001521401	c o George R Meurer					
		211 Calle Del Norte Ste 200					
		Laredo, TX 78041					
	15221	Nevada Department of Taxation	\$ 5,719.00 (priority)	Circuit City		Circuit City	
	2001522101	Attn Bankruptcy Section					
		555 E Washington Ave No 1300					

**EXHIBIT B-MASTER LIST****LIQUIDATING TRUST'S 27TH OMNIBUS OBJECTION**

CLAIM AS FILED					CLAIM AS REQUESTED		
Date Filed	Claim Number	Claimant Name and Address	Claim Amount (as filed)	Debtor	Proposed Modified Claim	Debtor	Exhibit
3/14/2011		Las Vegas, NV 89101		Stores West Coast, Inc.	Expunge	Stores West Coast, Inc.	Exhibit E -- Resolved

## EXHIBIT B-MASTER LIST

## LIQUIDATING TRUST'S 27TH OMNIBUS OBJECTION

CLAIM AS FILED					CLAIM AS REQUESTED		
Date Filed	Claim Number	Claimant Name and Address	Claim Amount (as filed)	Debtor	Proposed Modified Claim	Debtor	Exhibit
12/5/2008	523	OHIO DEPARTMENT OF TAXATION	\$495,369.67 (general unsecured)	CIRCUIT CITY STORES WEST COAST, INC.	Expunge	CIRCUIT CITY STORES WEST COAST, INC.	Exhibit D -- No Liability
	2000052301	Attorney General of the State of Ohio					
		Collection Enforcement					
		150 E Gay St 21st Fl Columbus, OH 43215					
9/8/2009	14645	OREGON DEPARTMENT OF REVENUE	\$ - (general unsecured)	CIRCUIT CITY STORES, INC.	Expunge	CIRCUIT CITY STORES, INC.	Exhibit D -- No Liability
	2001464501	955 Center St NE					
		Revenue Building					
		Salem, OR 97301-2555					
12/4/2008	193	SC DEPARTMENT OF REVENUE	\$119,620.51 (general unsecured)	CIRCUIT CITY STORES, INC.	Expunge	CIRCUIT CITY STORES, INC.	Exhibit D -- No Liability
	2000019301	PO Box 12265					
		Columbia, SC 29211					

**EXHIBIT C-REDUCED CLAIM****LIQUIDATING TRUST'S 27TH OMNIBUS OBJECTION**

CLAIM AS FILED					CLAIM AS REQUESTED		
Date Filed	Claim Number	Claimant Name and Address	Claim Amount	Debtor	Proposed Modified Claim -- Allow as GUC	Debtor	Comments
1/10/2011	15203	City of Cincinnati	\$ 2,766.12 (general unsecured)	Circuit City Stores, Inc.	75.00	Circuit City Stores, Inc.	All but \$75 is for tax periods after debtor was closed.
	2001520301	801 Plum St Rm 202					
		Cincinnati, OH 45202					

**EXHIBIT D - NO LIABILITY CLAIMS**  
**LIQUIDATING TRUST'S 27TH OMNIBUS OBJECTION**

CLAIM AS FILED					CLAIM AS REQUESTED		
Date Filed	Claim Number	Claimant Name and Address	Claim Amount	Debtor	Proposed Modified Claim	Debtor	Comments
4/4/2011	15223	Alameda County Tax Collector	\$ 1,221.05 (admin)	Circuit City Stores, Inc.	Expunge	Circuit City Stores, Inc.	Property tax based on inflated valuations.
	2001522301	1221 Oak St Rm 131					
		Oakland, CA 94612					
4/4/2011	15224	Alameda County Tax Collector	\$ 3,205.35 (secured)	Circuit City Stores, Inc.	Expunge	Circuit City Stores, Inc.	Property tax based on inflated valuations.
	2001522401	1221 Oak St Rm 131					
		Oakland, CA 94612					
4/22/2010	15016	CITY OF MORENO VALLEY CITY ATTORNEY	\$ 1,917.94 (general unsecured)	CIRCUIT CITY STORES WEST COAST, INC.	Expunge	CIRCUIT CITY STORES WEST COAST, INC.	Business license fee for periods after debtor was closed.
	2001501601	PO Box 88005					
		Moreno Valley, CA 92552-0805					
3/7/2011	15218	Franchise Tax Board	\$ - (priority)	Circuit City Stores, Inc.	Expunge	Circuit City Stores, Inc.	Claim states no liability; consistent with debtors' books & records which show no amount owing.
	2001521803	Bankruptcy Section MS A340					
		PO Box 2952					
		Sacramento, CA 95812-2952					
3/7/2011	15218	Franchise Tax Board	\$ - (general unsecured)	Circuit City Stores, Inc.	Expunge	Circuit City Stores, Inc.	Claim states no liability; consistent with debtors' books & records which show no amount owing.
	2001521802	Bankruptcy Section MS A340					
		PO Box 2952					
		Sacramento, CA 95812-2952					

**EXHIBIT D - NO LIABILITY CLAIMS**  
**LIQUIDATING TRUST'S 27TH OMNIBUS OBJECTION**

CLAIM AS FILED					CLAIM AS REQUESTED		
Date Filed	Claim Number	Claimant Name and Address	Claim Amount	Debtor	Proposed Modified Claim	Debtor	Comments
3/7/2011	15218	Franchise Tax Board	\$ - (secured)	Circuit City Stores, Inc.	Expunge	Circuit City Stores, Inc.	Claim states no liability; consistent with debtors' books & records which show no amount owing.
	2001521801	Bankruptcy Section MS A340					
		PO Box 2952					
		Sacramento, CA 95812-2952					
12/5/2008	523	OHIO DEPARTMENT OF TAXATION	\$ 495,369.67 (general unsecured)	CIRCUIT CITY STORES WEST COAST, INC.	Expunge	CIRCUIT CITY STORES WEST COAST, INC.	CCSWCI did not conduct business in Ohio; no taxes owing to Ohio
	2000052301	Attorney General of the State of Ohio					
		Collection Enforcement					
		150 E Gay St 21st Fl					
		Columbus, OH 43215					
9/8/2009	14645	OREGON DEPARTMENT OF REVENUE	\$ - (general unsecured)	CIRCUIT CITY STORES, INC.	Expunge	CIRCUIT CITY STORES, INC.	Claim states no liability; consistent with debtors' books & records which show no amount owing.
	2001464501	955 Center St NE					
		Revenue Building					
		Salem, OR 97301-2555					
12/4/2008	193	SC DEPARTMENT OF REVENUE	\$ 119,620.51 (general unsecured)	CIRCUIT CITY STORES, INC.	Expunge	CIRCUIT CITY STORES, INC.	Bad debt deductions are valid; no liability owing.
	2000019301	PO Box 12265					
		Columbia, SC 29211					

## LIQUIDATING TRUST'S 27TH OMNIBUS OBJECTION

Date Filed	Claim Number	Claimant Name and Address	Claim Amount (as filed)	Debtor	Requested Relief	Comments
9/30/2011	15255	Kansas Department of Revenue	\$ 23,724.80 (general unsecured)	Circuit City Stores, Inc.	Expunge	Purportedly for taxes already claimed and already orderd reduced under omni 18 (Claim Nos. 1453, 1454, 1457).
	2001525502	Civil Tax Enforcement				
		PO Box 12005				
		Topeka, KS 66612-2005				
9/30/2011	15255	Kansas Department of Revenue	\$ 163,240.59 (priority)	Circuit City Stores, Inc.	Expunge	Purportedly for taxes already claimed and already ordered reduced under omni 18 (Claim Nos. 1453, 1454, 1457).
	2001525501	Civil Tax Enforcement				
		PO Box 12005				
		Topeka, KS 66612-2005				
2/22/2011	15214	Laredo Community College	\$ 14,955.08 (secured)	Circuit City Stores, Inc.	Expunge	Amount fixed by omni 18 (Claim No. 5139).
	2001521401	c o George R Meurer				
		211 Calle Del Norte Ste 200				
		Laredo, TX 78041				
3/14/2011	15221	Nevada Department of Taxation	\$ 5,719.00 (priority)	Circuit City Stores West Coast, Inc.	Expunge	Amount fixed by omni 18 (Claim No. 14551).
	2001522101	Attn Bankruptcy Section				
		555 E Washington Ave No 1300				
		Las Vegas, NV 89101				

**LIQUIDATING TRUST'S 27TH OMNIBUS OBJECTION**

Date Filed	Claim Number	Claimant Name and Address	Claim Amount	Debtor	Requested Relief	Debtor	Comments
4/4/2011	15223	Alameda County Tax Collector	\$ 1,221.05 (admin)	Circuit City Stores, Inc.	Expunge	Circuit City Stores, Inc.	Late; filed after Final Administrative Bar Date: December 31, 2010.
	2001522301	1221 Oak St Rm 131					
		Oakland, CA 94612					
4/4/2011	15224	Alameda County Tax Collector	\$ 3,205.35 (secured)	Circuit City Stores, Inc.	Expunge	Circuit City Stores, Inc.	Late; filed after Claims Bar Date: November 10, 2009.
	2001522401	1221 Oak St Rm 131					
		Oakland, CA 94612					